

? logon

```
*** It is now 2008/07/31 20:13:03 ***
(Dialog time 2008/07/31 19:13:03)

HIGHLIGHT set on as '' ''
>>>100 is not in the range between 1 and 50, original value 30 is used.
IGOR705 is set ON as an alias for
2,9,15,16,20,35,65,77,99,148,160,233,256,275,347,348,349,474,475,476,583,6-
10,613,621,624,634,636,810,813
IGORMEDIC is set ON as an alias for
5,34,42,43,73,74,129,130,149,155,442,444,455
IGORINSUR is set ON as an alias for 169,625,637
IGORBANK is set ON as an alias for 139,267,268,625,626
IGORTTRANS is set ON as an alias for 6,63,80,108,637
IGORSHOPCOUPON is set ON as an alias for 47,570,635,PAPERSMJ,PAPERSEU
IGORINVEN is set ON as an alias for 6,7,8,14,34,94,434
IGORFUNDTRANS is set ON as an alias for 608
```

? b igor705

```
>>>           77 does not exist
>>>           233 does not exist
>>>           476 does not exist
>>>3 of the specified files are not available
      31jul08 18:13:19 User268082 Session D106.1
      $0.00      0.238 DialUnits File415
      $0.00  Estimated cost File415
      $0.06  INTERNET
      $0.06  Estimated cost this search
      $0.06  Estimated total session cost   0.238 DialUnits

SYSTEM:OS - DIALOG OneSearch
File  2:INSPEC 1898-2008/Jun W5
      (c) 2008 Institution of Electrical Engineers
File  9:Business & Industry(R) Jul/1994-2008/Jul 25
      (c) 2008 The Gale Group
*File  9: UD names have been reset to reflect currency.
All data is present.
File  15:ABI/Inform(R) 1971-2008/Jul 30
      (c) 2008 ProQuest Info&Learning
File  16:Gale Group PROMT(R) 1990-2008/Jul 24
      (c) 2008 The Gale Group
*File  16: Because of updating irregularities, the banner and the
update (UD=) may vary.
File  20:Dialog Global Reporter 1997-2008/Jul 31
      (c) 2008 Dialog
File  35:Dissertation Abs Online 1861-2008/Nov
      (c) 2008 ProQuest Info&Learning
File  65:Inside Conferences 1993-2008/Jul 31
      (c) 2008 BLDSC all rts. reserv.
File  99:Wilson Appl. Sci & Tech Abs 1983-2008/Jun
      (c) 2008 The HW Wilson Co.
File 148:Gale Group Trade & Industry DB 1976-2008/Jul 30
      (c) 2008 The Gale Group
*File 148: UD names have been adjusted to reflect file currency.
All data is present.
File 160:Gale Group PROMT(R) 1972-1989
      (c) 1999 The Gale Group
```

Save-2008-07-31_162617

File 256:TecInfoSource 82-2008/Jan
(c) 2008 Info.Sources Inc
File 275:Gale Group Computer DB(TM) 1983-2008/Jul 22
(c) 2008 The Gale Group
File 347:JAPIO Dec 1976-2007/Dec(Updated 080328)
(c) 2008 JPO & JAPIO
File 348:EUROPEAN PATENTS 1978-200830
(c) 2008 European Patent Office
File 349:PCT FULLTEXT 1979-2008/UB=20080724|UT=20080717
(c) 2008 WIPO/Thomson
File 474:New York Times Abs 1969-2008/Jul 31
(c) 2008 The New York Times
File 475:Wall Street Journal Abs 1973-2008/Jul 30
(c) 2008 The New York Times
File 583:Gale Group Globalbase(TM) 1986-2002/Dec 13
(c) 2002 The Gale Group
*File 583: This file is no longer updating as of 12-13-2002.
File 610:Business Wire 1999-2008/Jul 31
(c) 2008 Business Wire.
*File 610: File 610 now contains data from 3/99 forward.
Archive data (1986-2/99) is available in File 810.
File 613:PR Newswire 1999-2008/Jul 31
(c) 2008 PR Newswire Association Inc
*File 613: File 613 now contains data from 5/99 forward.
Archive data (1987-4/99) is available in File 813.
File 621:Gale Group New Prod.Annou.(R) 1985-2008/Jul 30
(c) 2008 The Gale Group
File 624:McGraw-Hill Publications 1985-2008/Jul 31
(c) 2008 McGraw-Hill Co. Inc
*File 624: Homeland Security & Defense and 9 Platt energy journals added
Please see HELP NEWS624 for more
File 634:San Jose Mercury Jun 1985-2008/Jul 10
(c) 2008 San Jose Mercury News
File 636:Gale Group Newsletter DB(TM) 1987-2008/Jul 23
(c) 2008 The Gale Group
File 810:Business Wire 1986-1999/Feb 28
(c) 1999 Business Wire
File 813:PR Newswire 1987-1999/Apr 30
(c) 1999 PR Newswire Association Inc

Set	Items	Description
---	---	-----

? s (calculat??? or determin??? or estimat??? or generat???) (w)
(economic (4n) value (4n) added)

Processing
Processing

Processing
Processing
Processing

```
Processing
Processing
Processing
Processed 10 of 26 files ...
Processing
Processing
Processing
Processing
Processed 20 of 26 files ...
Completed processing all files
    3711969 CALCULAT???
    8024083 DETERMIN???
    9303525 ESTIMAT???
    13641252 GENERAT???
    14223315 ECONOMIC
    13906257 VALUE
    13994204 ADDED
S1      189  (CALCULAT???, DETERMIN???, ESTIMAT???, GENERAT???)  

        (W) (ECONOMIC (4N) VALUE (4N) ADDED)
```

? s (sales (3n) volume) and (net (3n) price) and (manufacturing (3n) contribution)

Processing
Processing

```
Processing
Processing
Processing
Processed 10 of 26 files ...
Processing
Processed 20 of 26 files ...
Processing
Completed processing all files
    18931689 SALES
    5797177 VOLUME
    364620 SALES (3N) VOLUME
    12056065 NET
    13229582 PRICE
    86484 NET (3N) PRICE
    13006043 MANUFACTURING
    1895753 CONTRIBUTION
```

2887 MANUFACTURING (3N) CONTRIBUTION
S2 3 (SALES (3N) VOLUME) AND (NET (3N) PRICE) AND
(MANUFACTURING (3N) CONTRIBUTION)

? s s1 and s2

189 S1
3 S2
S3 1 S1 AND S2

? t s3/3,k/1

Dialog eLink: Order File History

3/3K/1 (Item 1 from file: 349)

DIALOG(R)File 349: PCT FULLTEXT

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01084006

PROCESS FOR CALCULATING THE ECONOMIC VALUE CREATED BY A BUSINESS ACTIVITY
PROCEDE DE CALCUL DE LA VALEUR ECONOMIQUE CREEE PAR UNE ACTIVITE
COMMERCIALE

Patent Applicant/Patent Assignee:

- **E I DU PONT DE NEMOURS AND COMPANY;** 1007 Market Street, Wilmington, DE 19898
US; US(Residence); US(Nationality)

Legal Representative:

- **EDWARDS Mark A(agent)**
E.I. Dupont de Nemours and Company, Legal Patent Records Center,
1007 Market Street, Wilmington, DE 19898; US;

Country	Number	Kind	Date
Patent	WO	200406056	A2-A3 20040115

ApplicationWO2003US2089220030630

PrioritiesUS200239367820020703

Designated States: (All protection types applied unless otherwise stated
- for applications 2004+)

[EP] AT; BE; BG; CH; CY; CZ; DE; DK; EE; ES;
FI; FR; GB; GR; HU; IE; IT; LU; MC; NL;

PT; RO; SE; SI; SK; TR;

[OA] BF; BJ; CF; CG; CI; CM; GA; GN; GQ; GW;
ML; MR; NE; SN; TD; TG;

[AP] GH; GM; KE; LS; MW; MZ; SD; SL; SZ; TZ;
UG; ZM; ZW;

[EA] AM; AZ; BY; KG; KZ; MD; RU; TJ; TM;

Publication Language: English

Filing Language: English

Fulltext word count: 8750

Detailed Description:

...cost was then subtracted from the selling price, to determine a measure of profitability called "**manufacturing contribution**". With these data, a product manager could then calculate what the **manufacturing contribution** was for each grade of product sold to all customers or to a particular customer based on the difference in selling price or distribution costs.

However, this "**manufacturing contribution**" term did not account for non-manufacturing fixed cost, taxes, and cost of working capital... ...be extracted from the separate database for each product family and then subtracted from the **manufacturing contribution** to obtain a net before tax profit. This net before tax profit was then further... ...as a sale of a particular product, increased or decreased the profitability (i.e., the **economic value**) of the business.

- 2

To determine **economic value added** of a particular activity (such as a sale of a product) the actual sales expense... ...this was done relatively infrequently, such as every three to four years.

Historical efforts to determine **economic value added** by product and market were carried out by periodically (typically no more than three to... ...upon the volume fraction of product that occupies the asset.

As used herein the term "**manufacturing contribution**", also known in the art by the term "gross contribution", means the selling price per... ...freight and duty, less the fixed and the variable manufacturing costs, all multiplied by the **sales volume**. Expressed as an equation.

$$\begin{aligned} \text{MCunit} &= (\text{Punit} - \text{Runit} - \text{FIDunit} - \text{VMCunit} - \text{FMCunit}) \\ \text{MC} &= \text{MCunit} \times \text{SV} \end{aligned}$$

where MCunit is **Manufacturing Contribution** per unit of product (items, pounds, kilograms, etc.), MC is total **Manufacturing Contribution**, Punit represents the price per unit, Runit represents any rebates or discounts per unit I... ...variable manufacturing cost per unit, FMCunit represents fixed manufacturing cost per unit, and SV represents **sales volume**, i.e., total units sold.

Another way to define **Manufacturing Contribution** or Gross **Contribution** is the Pre-Tax Earnings of a Sale, if one were to assume that the sale only carried with it manufacturing and freight/duty costs.

Manufacturing Contribution is a good way to rank which sales are the most profitable to the business... ...a customer, a sales region, a product grade and a market segment
c) calculating a **sales volume** and a net prics.- related to the one or more parameters;
d) calculating a **manufacturing contribution** related to the one or more parameters; I
e) calculating an after tax operating income... ...8 and organizes these data in a common format, then computes, in a sequential manner, **manufacturing costs**, then **manufacturing contribution**, then ATOI, and finally computes economic value added for a selected business activity, such assingle database in a common format. A program module successively calculates, in a hierarchical manner, **manufacturing cost**, **manufacturing contribution**, ATOI and finally computes economic value added (EVA) in accordance with the equations set forth... ...accepts tabulated data from existing non-integrated databases !such@las a. GFDIB, and qDB)@, and **calculates economic value added** (EVA).

In prior art integrated software systems (such as SAP and other mainframe software systems... ...104.

The middle row of boxes in Figure 2 illustrate a method of calculating a **sales volume** and a **net price** 202. These calculations are related to one or more parameters selected by the user, the... ...15 The bottom row of boxes in Figure 2 illustrate a method of calculating a **manufacturing contribution** related to the one or more parameters 205, calculating an after tax operating income related... ...form 300 for selecting information management options. Two main options "cost-by-type" 301 and "**Manufacturing Contribution /ATOI /SVA**" 302 are provided. Icons within the "cost-by-type" option 301 are "product... ...301 is a pull down menu of manufacturing units to choose 303. Icons within the "**Manufacturing Contribution /ATOI /SVA**" 302 are "report options" 350 and "mass data entry" 360.

Figure 3A shows...

Claims:

...a

customer, a sales region, a product grade and a market segment;c)
calculating a sales volume and a net price
related to the one ormore parameters;d) calculating a
manufacturing contribution related to the one ormore
parameters;e) calculating an after tax operating income related...
...grade;4) collecting manufacturing volume by product grade for
eachmanufacturing operation;b) calculating a sales volume
and a net price related to a customer,a sales region, a
grade and a market segment by:i... ...andgrade;iii) identifying rebates
and discounts for each customer, region, andgrade;c) calculating
manufacturing contribution related to each customer,region,
grade, and market segment by:i) collecting finished product
distribution... ...and market segment;iv) identifying effective regional
tax rates and miscellaneous globalcost data;e) calculating
economic value added related to each
customer,region, grade, and market segment.

3 The method of claim 2... ...customer, a sales region, a
product grade and a market segment;- 28 d) calculating a sales
volume and a net price related to the one ormore
parameters,;e) calculating a manufacturing contribution
related to the one ormore parameters;f) calculating an after tax
operating income related...

? s s2 not s3

3	S2
1	S3
S4	2 S2 NOT S3

? t s4/3,k/1-2

4/3,K/1 (Item 1 from file: 20)
DIALOG(R)File 20: Dialog Global Reporter
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50815367
VISKASE COMPANIES INC

EDGAR ONLINE
August 15, 2006
Journal Code: CXEO Language: English Record Type: FULLTEXT
Word Count: 4025

...Our contribution margin varies with changes in selling price, input material costs, labor costs and **manufacturing** efficiencies. The total **contribution** margin increases as demand for our casings increases. Our financial results benefit from increased volume...

...million due to foreign currency translation offset by a \$1.0 million decrease due to **price** and mix. Our **net** sales have been affected by our transition to our Monterrey, Mexico finishing facility; **sales volume** would have been higher if the machine movements were not taking place. In the long...

4/3,K/2 (Item 2 from file: 20)
DIALOG(R)File 20: Dialog Global Reporter
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43834485 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Q2 2005 Cummins Inc. Earnings Conference Call - Part 1

FAIR DISCLOSURE WIRE

July 22, 2005

Journal Code: WFDW **Language:** English **Record Type:** FULLTEXT

Word Count: 4558

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...were \$21 million versus \$24 million in the second quarter last year.

The higher volume **contribution** was offset by **manufacturing** and logistics inefficiencies of \$4 million as the turbocharger business, in particular, continues to operate above its optimal capacity. Steel and other commodity **price** increases, **net** of pricing action to customers, showed improvement but continue to represent a significant portion of...sales in nearly all regions. Canadian sales increased 37% as the recovery in truck engine **volume** continues. European **sales** were up 43% with significant increases across all business units. Sales for Latin America were...

? s aggregat??? (4n) cost (4n) manufactur???

Processing
Processing
Processing
Processing
Processing

Processing
Processed 10 of 26 files ...
Processing
Processed 20 of 26 files ...

```
Completed processing all files
      1632457  AGGREGAT???
      15027903  COST
      19943045  MANUFACTUR???
S5      191  AGGREGAT??? (4N)  COST (4N)  MANUFACTUR???
```

? s ((recalculat??? or (??calculat???) or (repeat??? (4n) calculat????))

Processing
Processing

```
>>>File 2 processing for ??CALCULAT??? stopped at AC PIEZOFIBER DELAY LINE
>>>File 9 processing for ??CALCULAT??? stopped at ARCTICCATONLINEPARTS
>>>File 15 processing for ??CALCULAT??? stopped at ANDRZEY
>>>File 16 processing for ??CALCULAT??? stopped at AGNONA
>>>File 20 processing for ??CALCULAT??? stopped at ACOMPLIANCE
>>>File 35 processing for ??CALCULAT??? stopped at BAMBOOLIKE
>>>File 65 processing for ??CALCULAT??? stopped at BHAL
>>>File 99 processing for ??CALCULAT??? stopped at CRCH3
>>>File 148 processing for ??CALCULAT??? stopped at AFFYMETRIX
>>>File 160 processing for ??CALCULAT??? stopped at BRIDGETT
>>>File 256 processing for ??CALCULAT??? stopped at 226937
>>>File 275 processing for ??CALCULAT??? stopped at BARKED
>>>File 347 processing for ??CALCULAT??? stopped at BERGERON
>>>File 348 processing for ??CALCULAT??? stopped at ABRUFSVORGANGE
>>>File 349 processing for ??CALCULAT??? stopped at AAATRGAATATAACAAGTGAAA
  CAAGRRGCCATGGTCGACCGAT
>>>File 474 processing for ??CALCULAT??? stopped at BRYGGMAN
>>>File 475 processing for ??CALCULAT??? stopped at GENIUS OF SHAKESPEARE,
  THE (BOOK)
>>>File 583 processing for ??CALCULAT??? stopped at BEFASST
>>>File 610 processing for ??CALCULAT??? stopped at BAARSMA
>>>File 613 processing for ??CALCULAT??? stopped at AVATUDE
>>>File 621 processing for ??CALCULAT??? stopped at ANNCT
>>>File 624 processing for ??CALCULAT??? stopped at B190
>>>File 634 processing for ??CALCULAT??? stopped at BYMILLIONS
Processing
Processed 20 of 26 files ...
>>>File 636 processing for ??CALCULAT??? stopped at ANATALIYA
>>>File 810 processing for ??CALCULAT??? stopped at CARELL
>>>File 813 processing for ??CALCULAT??? stopped at BUCKIE
Completed processing all files
      51212  RECALCULAT???
      8  ??CALCULAT???
    2393585  REPEAT???
    3711969  CALCULAT???
      7189  REPEAT???(4N)CALCULAT???
S6      57976  ((RECALCULAT??? OR (??CALCULAT???) OR (REPEAT???(4N)
  CALCULAT????))
```

? ds

Set	Items	Description
S1	189	(CALCULAT??? OR DETERMIN??? OR ESTIMAT??? OR GENERAT???) (- W) (ECONOMIC (4N) VALUE (4N) ADDED)
S2	3	(SALES (3N) VOLUME) AND (NET (3N) PRICE) AND (MANUFACTURING

(3N) CONTRIBUTION)
S3 1 S1 AND S2
S4 2 S2 NOT S3
S5 191 AGGREGAT??? (4N) COST (4N) MANUFACTUR???
S6 57976 ((RECALCULAT??? OR (??CALCULAT??)) OR (REPEAT??? (4N) CA-
LCULAT???))

? s s1 and s5 and s6

189 S1
191 S5
57976 S6
S7 1 S1 AND S5 AND S6

? s s7 not s3

1 S7
1 S3
S8 0 S7 NOT S3

?